

JENNIFER M. GRANHOLM  
855 (Rev. 1-03) Governor



State of Michigan  
department of treasury  
Lansing

JAY B. RISING  
State Treasurer

## **REGULAR MEETING OF THE STATE TAX COMMISSION**

### **AGENDA**

**DATE OF MEETING: June 14, 2005**

**PLACE OF MEETING: Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Treasury Building  
Lansing, MI**

**TIME OF MEETING: 9:00 A.M.**

**The following items are on the agenda for this meeting.**

#### **ACTIONS BY THE STATE TAX COMMISSION**

1. Approval of the minutes of May 31, 2005 as presented.
2. Approval of the minutes of June 1, 2005 as presented.
3. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.  
**Scheduled for 9:30 A.M. and 1:30 P.M.**

#### **ACTIONS BY THE STATE BOARD OF ASSESSORS**

4. State Board of Assessors/State Tax Commission meeting to hear protests from property owners regarding preliminary assessed values for 2005 for state assessed utility properties.  
properties.

**Scheduled for 10:30 A.M. – Global Crossings – TELEPHONIC CONFERENCE**

**Scheduled for 11:00 A.M. – COVAD Communications**

**Scheduled for 11:30 A.M. – Quest Communications – TELEPHONIC CONFERENCE**

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**ACTIONS BY THE STATE TAX COMMISSION****5. Scheduled for 2:30 P.M. – TELEPHONIC CONFERENCE**

Classification Appeal No. 04-098, Elizabeth K. Murch &amp; John E. Ziewacz

Paradise Township, Grand Traverse County. Parcel No. 10-012-009-00.

Current Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

**6. SCHEDULED FOR 2:45 P.M.**

Classification Appeal No. 04-047, Gordon L. &amp; Lynne Kilmer

Mancelona Township, Antrim County, Parcel No. 11-126-015-00

Current Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-048, Gordon L. &amp; Lynne Kilmer

Mancelona Township, Antrim County, Parcel No. 11-126-016-00

Current Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

**7. SCHEDULED FOR 3:00 P.M.**

Classification Appeal No. 04-094, Thomas Ricksgers

Peaine Township, Charlevoix County, Parcel No. 15-012-233-011-00

Current Classification: Residential Real.

Requested Classification: Timber-Cutover Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-095, Thomas Ricksgers

Peaine Township, Charlevoix County, Parcel No. 15-012-103-011-00

Current Classification: Residential Real.

Requested Classification: Timber-Cutover Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

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**8. SCHEDULED FOR 3:15 P.M.**

Classification Appeal No. 04-022, David J. Steffe

Ann Arbor Township, Washtenaw County, Parcel No. 1-09-03-100-005

Current Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

**9. SCHEDULED FOR 3:30 P.M.**

Classification Appeal No. 04-110, Mark Chambers

Sheridan Township, Mecosta County, Parcel No. 5408-004-011-000

Current Classification: Residential Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Residential Real.

Assessment and Certification Division Staff Recommendation: Residential Real.

**10. SCHEDULED FOR 3:45 P.M.**

Classification Appeal No. 04-092, Basl Irrevocable Trust

Big Creek Township, Oscoda County, Parcel No. 68-001-102-001-00

Current Classification: Commercial Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Commercial Real.

Assessment and Certification Division Staff Recommendation: Commercial Real.

Classification Appeal No. 04-093, Basl Irrevocable Trust

Big Creek Township, Oscoda County, Parcel No. 68-001-101-011-50

Current Classification: Commercial Real.

Requested Classification: Agricultural Real.

Assessor's Recommendation: Commercial Real.

Assessment and Certification Division Staff Recommendation: Commercial Real.

**ACTIONS BY THE STATE BOARD OF ASSESSORS**

11. Approval of the 2004 Assessment Roll as amended for specific companies.
12. Memo from Dennis Platte, Administrator, Assessment and Certification Division, regarding Errors in Calculation of Taxable Value for State-Assessed Property.

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## ACTIONS BY THE STATE TAX COMMISSION

13. Memo from Dennis Platte, Administrator, Assessment and Certification Division, regarding the advice from Assistant Attorney General Gerald Whalen regarding the Stockbridge DDA.
14. Memo from Dennis Platte, Administrator, Assessment and Certification Division, regarding Assessment Practices in Torch Lake Township, Houghton County.
15. Memo from Dennis Platte, Administrator, Assessment and Certification Division, regarding Classification Appeal No. 04-138 – Edward and Carol Miller.
16. Request for the below-referenced listed units for re-certifications and new certifications of computerized tax rolls. Staff Recommendation: Approve.

New Certifications to expire May 1, 2008:

<u>County</u>	<u>Township, Village and/or City</u>
Clinton	Watertown Charter Township
Manistee	City of Manistee

17. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL TYPE</u>	<u>INVESTMENT</u>
2005-092	FAURECIA AUTOMOTIVE SEATING INC.	CITY OF STERLING HEIGHTS	MACOMB	2	\$11,621,000
2005-107	SILVER LINING RECYCLING LLC	CITY OF WYANDOTTE	WAYNE	2	\$1,034,715
2005-108	BASF CORPORATION	CITY OF WYANDOTTE	WAYNE	2	\$7,325,454
2005-109	KENT INDUSTRIAL INC	SOMERSET TWP.	HILLSDALE	2	\$56,900
2005-110	PREMIER TOOL & DIE CAST CORP	VILLAGE OF BERRIEN SPRINGS	BERRIEN	2	\$1,270,855
2005-111	METALDYNE COMPANY LLC	CITY OF FARMINGTON HILLS	OAKLAND	2	\$13,750,000
2005-112	MI-TECH TOOLING INC	VILLAGE OF CARO	TUSCOLA	2	\$200,000
2005-113	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	2	\$1,400,000
2005-114	DOWAGROSCIENCES LLC	CITY OF MIDLAND	MIDLAND	2	\$3,600,000
2005-115	MARSHALL BRASS DIV OF S H LEGGITT	CITY OF MARSHALL	CALHOUN	2	\$1,734,979
2005-116	MTI-RAVENNA DUCTILE IRON PLANT	RAVENNA TWP.	MUSKOGON	2	\$675,000
2005-117	DAVIDSON PLYFORMS INC	CASCADE TWP.	KENT	2	\$1,920,775
2005-118	MCURRY CORPORATION	BRIDGEPORT TWP.	SAGINAW	2	\$325,000
2005-119	DURAKON INDUSTRIES INC	MAYFIELD TWP.	LAPEER	2	\$1,706,018
2005-120	DEAN SPECIALTY FOODS GROUP LLC	CITY OF WAYLAND	ALLEGAN	2	\$4,264,883
2005-121	JAY & KAY MFG INC	CITY OF CROSWELL	SANILAC	2	\$151,445
2005-122	18TH STREET DELI INC	CITY OF HAMTRAMCK	WAYNE	2	\$2,500,000
2005-123	CORIUM INTERNATIONAL INC	CITY OF KENTWOOD	KENT	2	\$3,525,000
2005-124	ULTIMATE TOOLING INC	CITY OF WALKER	KENT	2	\$1,273,393

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18. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification. Staff Recommendation: Approve, Effective for December 30, 2004.

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1999-013	LOR PRODUCTS INC.	SHERIDAN TWP.	MECOSTA	reinstate/extend to 2010
1999-014	LOR PRODUCTS INC.	SHERIDAN TWP.	MECOSTA	reinstate/extend to 2010

19. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2005).

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1994-117	GRAND HAVEN STAMPED PROD	SPRING LAKE TWP.	OTTAWA	real and personal
1994-527	TRIPLE S PLASTICS INC.	CITY OF BATTLE CREEK	CALHOUN	personal
1998-217	VCF FILMS INC.	CITY OF HOWELL	LIVINGSTON	personal
2000-606	TRIPLE S PLASTICS, INC.	CITY OF BATTLE CREEK	CALHOUN	personal
2002-366	DECKER GEAR INC	CLAY TWP.	ST. CLAIR	real

20. Industrial Facility Exemption Certificate to Commission for approval for recognition of revocation per Sections 12 & 13, Unpaid IFT Taxes (Automatic Revocation). See attached list for application identification. Staff Recommendation: Recognize automatic revocation effective December 30, 2005.

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1993-215	COLLINS & AIKMAN	CITY OF ST. JOSEPH	BERRIEN	real

21. Water Pollution Control Exemption Application to Commission for approval to amend the certificate. See attached list for application identification. Staff Recommendation: Approve.

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<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-2340	EQ-DETROIT	CITY OF DETROIT	WAYNE	\$6,307,351

22. Air Pollution Control Exemption Applications to Commission for approval to amend the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-2504	EQ-DETROIT	CITY OF DETROIT	WAYNE	\$4,710,858
1-2531	EQ-DETROIT	CITY OF DETROIT	WAYNE	\$7,952,297

23. P.A. 328 of 1998 New Personal Property Application to Commission for approval. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
070-2005	Raymond James & Associates, Inc.	City of Southfield	Oakland

24. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1998-131	SHAMIT P PATEL	CITY OF DETROIT	WAYNE	2	\$170,140
N2002-177	ERIK HALL	CITY OF DETROIT	WAYNE	2	\$173,662
N2002-458	JANICE WILSON	CITY OF DETROIT	WAYNE	2	\$157,501
N2003-368	RICK LUCAS	CITY OF DETROIT	WAYNE	1	\$28,034
N2004-0225	KATHRYN SINGER	CITY OF DETROIT	WAYNE	2	\$220,311
N2005-057	NICOLE L URBAN	CITY OF MOUNT CLEMENS	MACOMB	1	\$66,000
N2005-059	TODD M MUSZYNSKI	CITY OF MOUNT CLEMENS	MACOMB	1	\$84,700
N2005-063	ANDREW W BERNER	CITY OF MOUNT CLEMENS	MACOMB	1	\$79,000
N2005-065	MARK R PAUL	CITY OF MOUNT CLEMENS	MACOMB	1	\$96,362
N2005-066	FRANCES DELUCIA	CITY OF MOUNT CLEMENS	MACOMB	1	\$111,220
N2005-067	GEORGE STOUTER	CITY OF MOUNT CLEMENS	MACOMB	1	\$86,000
N2005-068	CHARLES J SHOCK	CITY OF MOUNT CLEMENS	MACOMB	1	\$90,544

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25. Neighborhood Enterprise Zone Application to Commission for approval to transfer the certificate. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2001-010	STEVEN SERRA	CITY OF WYANDOTTE	WAYNE	2	\$305,000

26. Neighborhood Enterprise Zone Application to Commission for approval to dismiss the certificate. See attached list for application identification. Staff Recommendation: Dismiss.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2001-022	SHERILL BALDWIN & KIMBALL CARTWRIGHT	CITY OF LANSING	INGHAM	1	\$7,880

27. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 5-9-05:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Gautreaux	Eric	Washtenaw	Ypsilanti Township
Jacob	Tiffany	Oakland County	Equalization Department
Sowa	Dave	Wayne	City of Dearborn

28. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.